

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-5a. Extension of time for filing a return.

(a) Each request for an extension of time in which to file a return shall be submitted in writing and shall contain the taxpayer's business name and account number. The request shall be received by the department on or before the due date of the return. If granted, the extension shall extend the time for filing a return but shall not extend the time for payment of the tax that is due.

The taxpayer shall estimate the tax due for the filing period and remit that estimated tax with the extension request. If an extension request is received on or before the return's original due date, any tax that remains unpaid after the original due date shall accrue interest, but not penalty, from the original due date.

(b)(1) Each request for an extension of time to file a return that is received after the original filing due date shall be treated as a request for a waiver of penalty. Each late request for extension or a request for penalty waiver shall be submitted in writing and shall contain the taxpayer's business name, account number, and the applicant's signature. The request shall state the reasons for the request and provide a definite date when the return will be filed and the tax due will be paid. An extension and waiver shall be granted upon proper showing of good cause as specified in subsection (c).

(2) If granted, the extension shall extend the time for filing a return but shall not extend the time for payment of the tax that is due. A taxpayer seeking an extension or penalty waiver after the normal due date shall estimate the tax due for the period or periods in question and remit the estimated amount. If an extension is granted, any tax that remains unpaid after the original due date shall accrue interest, but not penalty, from the original due date.

(c)(1) "Good cause" may include any of the following:

(A) The death or a disabling injury or illness of the taxpayer, a member of the taxpayer's immediate family, or a person upon whom the taxpayer has routinely relied for the preparation of returns;

(B) the prolonged, unavoidable absence of the taxpayer or a person upon whom the taxpayer routinely relied to prepare the returns and the taxpayer's preclusion from making alternative arrangements for the timely filing or payment, due to circumstances beyond the taxpayer's control;

(C) the destruction by fire or other means of the taxpayer's place of business or records;

(D) the embezzlement or fraud of an employee or agent; or

(E) the breakdown or malfunction of a computer that is essential to the preparation of the taxpayer's returns.

(2) Good cause shall be presumed to exist if the department's records indicate that, except for the delinquency in question, the taxpayer's sales tax account is current and paid in full and the taxpayer has not filed a delinquent return or made a delinquent payment during the 36 months that immediately precede the delinquency.

(d) A taxpayer may request a permanent extension of time to file returns. This extension shall be for not more than 60 days for each future filing period. As a condition for obtaining a permanent extension of time, the taxpayer shall file a cash or surety bond or shall open an escrow account in accordance with K.A.R. 92-19-35a(d). This security requirement shall continue in effect until the permanent extension is terminated by the taxpayer or the director. A taxpayer who is granted a permanent extension of time to file returns shall remit the tax or the estimated tax that is due on or before the original due date. If a payment of tax is received on or before the original due date, any tax that remains unpaid after the original due date shall accrue interest, but not penalty, from the original due date.

(Authorized by K.S.A. 2001 Supp. 79-3618, 79-3619; implementing K.S.A. 2001 Supp. 79-3602, 79-3603, as amended by L. 2002, ch. 185, sec. 6, K.S.A. 79-3607, K.S.A. 2001 Supp. 79-3615, 79-3619; effective Dec. 13, 2002.)